

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Milton Liu  
DOCKET NO.: 03-24629.001-R-1  
PARCEL NO.: 14-20-322-012-0000

The parties of record before the Property Tax Appeal Board are Milton Liu, the appellant, by attorney Rusty A. Payton of the Law Offices of Rusty A. Payton, P.C., Chicago, Illinois; and the Cook County Board of Review.

The subject property consists of a 125-year old, two-story frame multi-family dwelling containing 2,456 square feet of living area with a crawl-space foundation, central air conditioning, and a one-car garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing four suggested comparable properties. On the appellant's map, one of the comparables is located four blocks from the subject, and the other three are located approximately 0.5 to 0.7 mile from the subject. According to the appellant's grid analysis, the comparables are two-story frame dwellings that are 110 to 120 years old. Two of the four comparables have unfinished basements, and two have full basements. Information on garages was not disclosed. The comparables contain 2,328 to 2,850 square feet of living area and have improvement assessments of \$14.65 to \$15.49 per square foot. The subject property has an improvement assessment of \$21.78 per square foot. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's assessment was disclosed. In support of the subject's assessment, the board of review offered property characteristic sheets and a spreadsheet detailing four

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Cook County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	8,040
IMPR.:	\$	53,485
TOTAL:	\$	61,525

Subject only to the State multiplier as applicable.

PTAB/BRW

suggested comparable properties. Two of the comparables are located in the same tax block as the subject, and two are located two or three blocks from the subject property. The comparable properties consist of two-story frame multi-family dwellings that are 105 to 125 years old. Three of the comparables have full, unfinished basements, and one has a slab foundation. Two of the comparables have two-car garages. The dwellings contain 1,932 to 2,200 square feet of living area and have improvement assessments of \$22.09 to \$23.52 per square foot. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted. The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.

Both parties presented assessment data on a total of eight equity comparables. The appellant's comparables differed in foundation from the subject, and comparables two, three, and four differed in location. The board of review's comparables one and two differed in size, and comparables one, three, and four differed in foundation from the subject. As a result, none of the comparables was truly similar to the subject property in physical characteristics to provide clear and convincing evidence that the property was inequitably assessed. However, the Board notes that all comparables had improvement assessments ranging from \$14.65 to \$23.52 per square foot. The subject's \$21.78 per square foot improvement assessment is within that range and appears to be supported after considering differences in physical and locational attributes.

As a result of this analysis, the Property Tax Appeal Board finds the appellant has not adequately demonstrated that the subject dwelling was inequitably assessed by clear and convincing evidence and a reduction is not warranted.

This is a final administrative decision of the Property Tax Appeal Board are subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.



Chairman



Member



Member



Member



Member

DISSENTING: \_\_\_\_\_

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: September 28, 2007



Clerk of the Property Tax Appeal Board

**IMPORTANT NOTICE**

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing

complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.